

Auditor's Name and Date

Internal Audit Compliance Checklist

**MISCELLANEOUS REGULATIONS
WALKTHROUGH PROCEDURES**

Licensee: _____ Review Period: _____

NGC Regulation 6.090(15) requires the internal auditor to use “guidelines, checklists, and other criteria established by the Chair” in determining whether a Group I licensee is in compliance with applicable statutes, regulations, and Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All “no” answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chair has granted a Regulation waiver or the question requires a “no” answer for acceptability. All “N/A” answers require referencing and/or comment, as to the reason the procedure is not applicable. All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

Scope:

This checklist must be completed once in each fiscal year.

Regulation Waivers:

Obtain copies of regulation waiver requests and NGCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted waivers. Modify and/or perform additional procedures as applicable.

Date Approval Granted	Regulation	Description of Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Waivers need only be scheduled once. Refer to the workpaper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

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Regulation 5.105				
1. Do employees with access to the Board's system of records or the licensee know that the information contained within the Board's system of records is confidential and must not be disclosed? Regulation 5.105(3)				
2. Is documentation maintained indicating that the Board was notified, not later than the next business day, upon the termination of employment of such employee or the reassignment of such employee to a position that no longer requires the employee to access the Board's system of records? Regulation 5.105(3)				
Regulation 5.115 Periodic payments				
3. For periodic payments that were won this year, obtain the contracts (annuity, letter of credit, trust fund, reserve agreement, etc.) which guarantee funding of the periodic payments. Have these contracts been approved by the Chair of the Gaming Control Board or the Nevada Gaming Commission, as appropriate? Regulation 5.115(3)				
4. When the reserve method is used for funding periodic payments, are the conditions prescribed by the Chair met? Regulation 5.115(3)(c)				
5. Are periodic payments offered only for potential payouts which exceed \$100,000? Regulation 5.115(5)				

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6. Are signs displayed on gaming devices or in each gaming/tournament/promotional area, as appropriate, indicating the amount or terms of the periodic payments? Regulation 5.115(7)				
7. Regarding any game, etc. where winnings are to be made via periodic payments, does all associated radio, television, other electronic media or print advertising indicate periodic payments are to be made? Regulation 5.115(7)				
8. For patrons that were offered a qualified prize option, was the option provided in writing to the patron within five days after the conclusion of the validation period? Did the offer explain: a. The method used to compute the single cash payment? b. The discount rate as of the date of calculation? c. State that the patron is under no obligation to accept the offer of a single cash payment and may nevertheless elect to receive periodic payments for the qualified prize? Regulation 5.115(8)				
9. Does the licensee maintain the amounts, as applicable, related to each gaming or promotional activity that uses periodic payments in calculating its minimum bankroll requirement for the purpose of complying with Regulation 6.150? Regulation 5.115(9)				

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10. At least annually, does the licensee verify that the independent financial institution and brokerage firm being used to guarantee or remit periodic payments to patrons or to hold approved funding sources related thereto continues to meet the applicable qualifications required by Regulation 5.115(2)? Regulation 5.115(11)				
11. In the event that the licensee determined that such entities no longer meet the defined requirements, did the licensee immediately notify the Chair of the change in status and within 30 days provided a written plan to comply with these requirements? Regulation 5.115(11)				
Regulation 5.170 Programs to address problem gambling				
12. Has the licensee posted in conspicuous places in or near gaming areas, cage areas and cash dispensing machines located in gaming areas written materials concerning the nature and symptoms of problem gambling and the toll-free telephone number of the National Council on Problem Gambling or a similar entity approved by the Chair of the Board that provides information and referral services for problem gamblers? Regulation 5.170(2)				
13. Has a training program been implemented for all employees who directly interact with patrons in gaming areas addressing problem gaming behavior? Regulation 5.170(3)				

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14. Have personnel been designated as responsible for maintaining the program and addressing the types and frequency of training and procedures? Regulation 5.170(3) Indicate the title(s) of personnel involved.				
15. If the licensee issues credit, cashes checks or distributes promotional materials for gaming opportunities, has a program been established whereby patrons may self-limit their access to gaming? Regulation 5.170(4)				
16. Does the program include, as appropriate, the following elements: a) The development of written materials for dissemination to patrons explaining the program? Regulation 5.170(4)				
b) The development of written forms allowing patrons to participate in the program? Regulation 5.170(4)				
c) Standards and procedures that allow a patron to be prohibited from access to check cashing, the issuance of credit, and the participation in promotional activities? Regulation 5.170(4)				
d) Standards and procedures that allow a patron to be removed from the licensee's direct mailing and other direct marketing regarding gaming opportunities at that licensee's location? Regulation 5.170(4)				

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<p>e) Procedures and forms requiring the patron to notify a designated office of the licensee within 10 days of the patron's receipt of any financial gaming privilege, material or promotion covered by the program? Regulation 5.170(4)</p>				
<p>17. Select one gaming employee (such as a dealer or a cage cashier) and pose the following question:</p> <p>“If a patron were to tell you that he needed help in controlling his or her gambling, what resources would you direct him or her to?”</p> <p>Was the employee knowledgeable about the programs established at that property? Regulation 5.170(3)</p> <p>Indicate any remarks of significance made by the employee interviewed.</p>				
<p>Gaming Salon</p> <p>18. When a gaming salon is being operated, perform the necessary procedures to determine whether the gaming salon operation is in compliance with Regulation 5.200(3).</p> <p>Indicate the name and location of the gaming salon(s).</p> <p>Verify the minimum wager complies with the Regulation 5.200 if slot machines are located in the gaming salon.</p>				

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<p>Regulation 5.210 Imposition of admission fee to gaming area</p> <p>19. Has prior written administrative approval from the Chair been received for, directly or indirectly, restricting access to any portion of an establishment wherein gaming is conducted, through the assessment or imposition of a fee? Regulation 5.210(2)</p>				
<p>5.215 Operation of a system supported or system based gaming device</p> <p>20. Has a list of the current persons who may access the main computer or data communications components of its system been provided to the Board? Regulation 5.215(2)(a)</p>				
<p>Regulation 5.220 Operation of a mobile gaming system</p> <p>21. Has the Board approved the area the system is exposed for play to the public? Regulation 5.220(2)</p>				
<u>Procedures Modified or Added:</u>				

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